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**No. 6 ] NEW DELHI, SATURDAY MAY, 13, 1950**


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**PART II—Section 3**

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).**

**MINISTRY OF HOME AFFAIRS**
**NOTIFICATIONS**

*New Delhi, the 8th May 1950*

**S.R.O. 35.**—In exercise of the powers conferred by clause (1) of article 258 of the Constitution, the President is pleased to entrust to the Governments of Madhya Bharat, Mysore, Patiala and East Punjab States Union, Rajasthan, Saurashtra and Travancore-Cochin, with their consent, the functions of the Central Government under rule 3 of the Registration of Foreigners Rules, 1939.

[No. 4/6/49-F. I.]

**S. R. O. 36.**—In pursuance of clause (1) of article 239 of the Constitution, the President is pleased to direct that the functions of the Central Government under rule 3 of the Registration of Foreigners Rules, 1939, shall, in the States of Bhopal, Bilaspur, Himachal Pradesh, Kutch, Manipur, Tripura and Vindhya Pradesh be discharged by the Chief Commissioners in their respective States.

[No. 4/6/49-F.I.(A)]

FATEH SINGH, Dy. Secy.

*New Delhi, the 8th May 1950*

**S.R.O. 37.**—In pursuance of sub-section (2A) of section 503 of the Code of Criminal Procedure, 1898 (V of 1898), the Central Government is pleased to specify the following Courts in the State of Jammu and Kashmir, as Courts to whom commissions for examination of witnesses residing within the local limits of their respective jurisdiction, may be issued under the said sub-section of the said section of the said Code, namely:—

“The Court of the District Magistrate, Srinagar.

The Court of the District Magistrate, Jammu.

The Court of the District Magistrate, Rajouri.”

[No. 4/8/48-Judicial]

E. C. GAYNOR, Dy. Secy.

**MINISTRY OF FINANCE (REVENUE DIVISION)****NOTIFICATION****STAMPS***New Delhi, the 6th May 1950*

**S.R.O. 38.**—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Central Government is pleased to direct that the Indian Stamp Rules, 1925, shall apply to the States of Himachal Pradesh, Bhopal, Kutch, Bilaspur, Tripura, Vindhya Pradesh and Manipur.

[No. 5]

W. SALDANHA, Under Secy.

**CENTRAL BOARD OF REVENUE****NOTIFICATION****INCOME-TAX***New Delhi, the 13th May 1950*

**S.R.O. 39.**—In pursuance of sub-section (4) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Schedule appended to its Notification No. 32-Income-tax, dated the 9th November 1946, namely:

In the said Schedule—

(i) under the sub-head 'III-A Bombay North' after the Baroda Range and the Income-tax Circles mentioned against it the following Range and Income-tax Circles shall be inserted, namely:

Rajkot—

- (1) Rajkot (A, B & C Wards);
- (2) Central Salary Circle, Rajkot
- (3) Bhavnagar (A, B & C Wards)
- (4) Jamnagar (A, B & C Wards)
- (5) Surendranagar (A & B Wards)
- (6) Junagadh (A, B & C Wards);

(ii) under the sub-head 'IV-West Bengal' after the entry '(17) Silchar' against Calcutta B Range the entries '(18) Cooch Behar' and '(19) Tripura' shall be inserted;

(iii) for the sub-head 'V-United Provinces' the sub-head 'V-Uttar Pradesh and Vindhya Pradesh' shall be substituted;

(iv) under the sub-head 'V-Uttar Pradesh and Vindhya Pradesh' after entry '(4) Mirzapur' against 'Banares' Range the entry '(5) Vindhya Pradesh' shall be inserted.

(v) after the sub-head 'VIII-Bihar and Orissa' the following sub-heads **with the Ranges and Circles and Income-tax circles specified under them shall be inserted, namely:**

#### IX HYDERABAD—

##### Hyderabad—

- (1) Hyderabad City Circles I to III.
- (2) Salary Circle Hyderabad.
- (3) Medak.
- (4) Nalgonda.
- (5) Warrangal.
- (6) Adilabad.
- (7) Raichur.
- (8) Nizamabad.
- (9) Nanded.
- (10) Aurangabad.
- (11) Gulbarga.
- (12) Osmanabad.

#### X MYSORE-CUM-TRAVANCORE-COCHIN—

##### Bangalore—

- (1) Bangalore (Urban).
- (2) Bangalore (Rural).
- (3) Kolar.
- (4) Tumkur.
- (5) Devangere.
- (6) Hassan.
- (7) Mysore.
- (8) Shimoga.

##### Ernakulam—

- (1) Ernakulam.
- (2) Mattancherry.
- (3) Irinjalakudā.
- (4) Trichur.

##### Trivandrum—

- (1) Nagercoil.
- (2) Trivandrum.
- (3) Mavelikara.
- (4) Quilon.
- (5) Alleppey.
- (6) Kottayam.
- (7) Alwaye.

**S.R.O. 40.**—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published, as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th June 1950. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the said Board.

### *Draft Amendment*

For the "Form of return of total income and total world income for individuals, Hindu undivided families, companies, local authorities, firms and other associations of persons under sub-sections (1) or (2) of section 22 of the Indian Income-tax Act, 1922" set forth in sub-rule (1) of rule 19 of the said Rules, the following form shall be substituted, namely:—

**Form of return of total income and total world income for individuals, Hindu Undivided families, companies, local authorities, firms and other Associations of persons under sub-section (1) or (2) of Section 22 of the Indian Income-tax Act 1922—(see note 1.)**

INCOMETAX YEAR 19 -19

Name.....

\*Status .....

Address.....

### PART I

**STATEMENT OF TOTAL INCOME AND TOTAL WORLD INCOME DURING THE PREVIOUS YEAR ENDED.....(See note 4.)**

Sources of income  1	Amount of income, profits or gains  2	Tax already charged or deducted at source (see note 7)  3
<b>SECTION A.—INCOME WHICH ACCRUED, AROSE OR WAS RECEIVED OR IS DEEMED TO HAVE ACCRUED, ARISEN OR BEEN RECEIVED IN THE TERRITORY OF INDIA EXCLUDING INCOME ACCRUING OR ARISING IN THE MERGED TERRITORIES AND IN THE STATES OF HYDERABAD, JAMMU &amp; KASHMIR, MADHYA BHARAT, MYSORE, PATIALA &amp; EAST PUNJAB STATES UNION, RAJASTHAN, SAURASHTRA &amp; TRAVANCORE-COCHIN (See note 2)</b>		

\*Please state here whether the assessee is individual, Hindu Undivided Family, firm, Company, Local Authority or an Association of persons.

<p>Sources of income</p> <p>1</p>	<p>Amount of Income, Profits or Gains 2</p>	<p>charged or deducted at source (see note 7) 3</p>
<p>1. Salaries. (The value of rent-free quarters and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contributions and on accumulations thereof should be shown separately). See note 8.</p>		
<p>2. Interest on Securities.—See note 9.</p> <p>Interest from which tax has been deducted.</p> <p>Interest which is tax free.</p>		
<p>3. Property.—See note 10.</p> <p>Total amount as detailed in Part VI of this Return</p>		
<p>4. Business Profession or Vocation.—See note 11</p> <p>(a) Profits &amp; gains as detailed in Part IV of the Return</p> <p>(b) Share of Profits in a registered firm.</p> <p>(c) Share of Profits in an unregistered firm.</p>		
<p>5. Other Sources.</p> <p>Dividends from companies (gross amount). see note 12</p> <p>Interest on Mortgages, Loans, Fixed Deposit, Current Accounts, etc.</p> <p>Ground Rents.</p> <p>Sources other than those mentioned above (give details) see note 13 &amp; 14.</p>		
<p>TOTAL OF SECTION A.</p>		
<p><b>SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED OR AROSE OUTSIDE THE TERRITORY OF INDIA OTHER THAN JAMMU &amp; KASHMIR AND WAS BROUGHT INTO THE SAID TERRITORY, OR WHICH ACCRUED OR AROSE IN ANY MERGED TERRITORY OR A PART B STATE AND WAS BROUGHT INTO THE TAXABLE TERRITORIES OTHER THAN THE MERGED TERRITORY OR THE STATE CONCERNED. (See note 2)</b></p> <p>(Persons not resident in the territory of India other than the Jammu &amp; Kashmir State should write not applicable)</p> <p>1. Out of income which accrued or arose during such previous year (give details)—</p> <p>(a) in any merged territory or in any of the States referred to in head note to this Section.</p> <p>(b) elsewhere.</p>		

Sources of Income  1	Amount of income, pro- fits or gains  2	Tax already charged or deducted at source (See note 7)  3
2. Out of income which accrued or arose prior to such previous year but after 1st April, 1933 (give details) excluding such part of it as has suffered tax under the Act.		
3. Out of income accruing or arising in a merged territory or in any of the States referred to above which has been included as part of the total income in any preceding assessment but not actually charged to tax (not to be included in the total of sections A, B, C, D, & E)		
<b>TOTAL OF SECTION B</b>		
<b>SECTION C—CAPITAL GAINS ON SALE, EXCHANGE OR TRANSFER OF CAPITAL ASSETS—(See Note 2).</b>  B SECTION NEED BE FILLED IN ONLY IF THE RETURN IS FOR A PREVIOUS YEAR WHICH INCLUDES WHOLLY OR PARTLY ANY PERIOD FALLING BETWEEN THE FIRST DAY OF APRIL 1946 AND THE 31st DAY OF MARCH 1948 (BOTH DAYS INCLUSIVE)		
(a) Income which accrued or arose or was received or deemed to have accrued or arisen or been received in the 'taxable territories'—  (Applicable to all persons).  (b) Income which accrued or arose outside the 'taxable territories' including an Indian State. (applicable to persons resident and ordinarily resident only. In the case of non-residents foreign capital gains are not included in total world income).  (This income should be shown after deducting Rs. 4,500).  (c) Income which accrued or arose outside the 'taxable territories' after the 31st March 1946 and before the 1st day of April 1948 and is brought into the taxable territories in the previous year.  (Applicable to persons resident but not ordinarily resident).		
<b>TOTAL OF SECTION C</b>		
<b>SECTION D.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE IN ANYONE OF THE MERGED TERRITORIES DURING THE PREVIOUS YEAR.—See note 2.</b>  1. Salaries.—(The value of rent-free quarter and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contributions and on accumulations thereof should be shown separately). See note 8		

Sources of Income 1	Amount of income, Pro- fits or gains 2	Tax already charged or deducted a source (See note 7) 3
2. Interest on Securities (See note 9) Interest from which tax has been deducted. Interest which is tax free.		
3. Property—(See note 10) Total amount as detailed separately in Part VI of this Return.		
4. Business Profession or Vocation. (See note 11) (a) Profits and gains as detailed in Part IV of this Return. (b) Share of profits in a registered firm. (c) Share of profits in an unregistered firm.		
5. Other Sources. Dividends from companies (gross amount) see note 12. Interest on Mortgages, loans, Fixed Deposits, Current Accounts etc.  Ground Rents. Sources other than those mentioned above (give details) (See note 13 & 14)		
<b>TOTAL OF SECTION</b>		
<b>SECTION E.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE IN THE STATES OF HYDERABAD, MADHYA BHARAT, PATIALA &amp; EAST PUNJAB STATES UNION, RAJASTHAN, SAURASHTRA AND TRAVANCORE-COCHIN.—See note 2</b>		
1. Salaries.—(The value of rent-free quarters and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately). (See note 8)		
2. Interest on Securities. (See note 9) Interest from which tax has been deducted. Interest which is tax free.		
3. Property. (See note 10).  Total amount as detailed separately in Part VI of this Return)		
4. Business Profession or Vocation (See note 11) (a) Profits and gains as detailed in Part IV of this Return. (b) Share of profits in registered firm. (c) Share of profits in an unregistered firm.		

Sources of Income  1	Amount of income, pro- fits or gains  2	Tax already charged or deducted at source (See note 7)  3
<b>5. Other Sources.</b> Dividends from companies (gross amount). See note 12. Interest on Mortgages, Loans, Fixed Deposits, Current Accounts, etc. Grounds Rents. Sources other than those mentioned above (give details) (See notes 13 & 14)		
<b>TOTAL OF SECTION E.</b>		
Total of Sections A, B, C, D and E being <i>total income</i>		
<b>Section F.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE OUTSIDE THE TERRI- TORY OF INDIA OR IN THE STATE OF JAMMU AND KASHMIR DURING THE PREVIOUS YEAR—</b> (See note 2)  (a) Non-resident persons should show the full income in column 2.  (b) Persons resident and ordinarily resident in the territory of India excluding the State of Jammu and Kashmir should show in column 2 their income after deducting Rs. 4,500 (See note 6).  (c) Persons resident but not ordinarily resident should show their income only from a business controlled in India after deducting Rs. 4,500 (See note 6)		
<b>TOTAL OF SECTION F</b>		
Total of Sections A, B, C, D, E & F being the total world Income.		
<b>Section G.—IN THIS SECTION SHOULD BE SHOWN ANY IN- COME, PROFITS, GAINS OR ANY RECEIPTS WHICH ARE NOT INCLUDED IN SECTIONS A, B, C, D, E &amp; F FOR ANY REASON SUCH AS—</b>  (1) The receipt is considered to be of capital nature, or  (2) the receipt is considered to be of a casual nature not arising from any business, profession, vocation or occu- pation, or exempt under any other provision of the Indian Income tax Act, or  (3) the receipt is considered to be not his income but of somebody else. (Please give name and address of the person whose income income it is considered), or  (4) Any income not accounted for due to non-adjustment of accounts (Give details in a separate statement)		
<b>TOTAL</b>		



## PART II

STATEMENT OF SUMS INCLUDED IN TOTAL INCOME IN RESPECT OF WHI  
INCOME-TAX AND OR SUPER-TAX IS NOT PAYABLE.

Rs.

1. Earned income allowance under Section 15A (See note 3)

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2. Sums deducted from salary payable by the Government and to which the proviso to sub-section (1) of section 7 of the Act applies

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3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity ; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the insurance Company must be attached)

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4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund, or (c) an approved superannuation fund and (d) interest on contributions to a recognised provident fund and accumulations there of which is exempt from income-tax

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5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).

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6. Interest on tax free securities.

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7. Income accruing or arising in the State of Jammu and Kashmir which is exempt unless brought into the territory of India other than the said State.

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8. Income from new Industrial undertakings exempt under section 15-C of the Indian Income-tax Act.

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9. Donations to charitable institutions and funds (See note 17)

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TOTAL

## PART III

PARTICULARS REQUIRED UNDER SUB-SECTION (5) OF SECTION 22 OF THE  
INCOME-TAX ACT, 1922.

- (a) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's returns.*

Name in which the business, profession or vocation  
is carried on or, in the case of a firm, the firm's name

Principal place of the business, profession or vocation

Location and style of each branch

- 1.
- 2.
- 3.

(b) *To be completed in the case of firms only.*

Name of each partner	Address	Extent of share including interest on capital, salary, commission or other remuneration, if any (Give details).

(c) *To be completed in cases where the assessee is a partner in a firm or firms:*

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital salary, commission or other remuneration, if any (Give details)

## PART IV

## PARTICULARS OF INCOME FROM BUSINESS, PROFESSION OR VOCATION

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partner's individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Trading Accounts, the Profit and Loss Account and Balance Sheet must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account in the mercantile accountancy system must be attached to this Return. In the case of a Company a copy of the Auditor's Report and certificate must also be attached. In the case of assessee other than company if the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited a statement showing how profits have been computed from the books of account maintained for the business should accompany the return.

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19	Rs.	Rs.
Add—(Deduct if the above figure is a loss) Any profits or gains not included in arriving at the above figure of profit.		
Reserve for Bad Debts .. .. .		
Sums carried to reserve for provident or other funds ..		
Interest credited to reserves or other funds .. ..		
Expenditure of the nature of charity or presents ... ..		
Expenditure of the nature of capital ... ..		
Income-tax or Super-tax .. .. .		
Drawings of proprietor or partners .. .. .		

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19	Rs.	Rs.
Salaries and commission paid or credited to the proprietor or partners— <i>See note 18 (a).</i>		
Interest allowed to proprietor or partners on capital or loan accounts— <i>See note 18 (a).</i>		
Rental value of the property owned and occupied ...		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business.		
Losses sustained in former year and charged in arriving at the figure of profit (or loss) shown above.		
Depreciation of any of the assets of the business ...		
Private or personal expenses ...		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation (Give details).		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922— <i>See note 18 (b).</i> (Give details).		
<b>Deduct—</b> Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details).		
Interest on security tax free. ...		
Depreciation allowable as shown in Part V of this return— <i>See note 18 (d), (e), (f) and (g)</i>		
<b>Scientific Research Expenditure</b> (if not charged in arriving at the above figure of profit). (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business— <i>See note 18 (c).</i> (Give details).		
(ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research— <i>See note 18 (c).</i> (Give details.)		
(iii) Any expenditure of a capital nature on scientific research related to the business admissible under section 10 (2) (xiv) of the Act— <i>See note 18 (c).</i> (Give details.)		
Any other allowable expense which has not been charged in arriving at the above figure of profit. (Give details.)		
<b>Net Profit</b> (or loss— <i>See note 11</i> )—carried to Part I of this return.		

**N.B.**—The above particulars should be given for each separate and distinct business, profession or vocation.

# PART V.—DEPRECIATION

[See notes 18 (d), 18 (e), 18 (f) & 18 (g)]

Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the Amount of depreciation allowable

Description of buildings, machinery, plants or furniture	*Written down value as at the beginning of the accounting period [See note 15 (d)]	†Capital expenditure during the year for additions, alterations, improvements and extensions	Date from which the additions, etc., referred to in Col. (3) are used for the purposes of the business, profession or vocation	If a plant or machinery has been sold or discarded during the year, show in this Column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed rate per cent.	Depreciation allowable	Remarks
1	2	3	4	5	6	7	8	9

- \*NOTES—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.  
 (2) For the assessment year 1959-60, the figures to be furnished are those of "Original cost" instead of those of "written down value".  
 (3) Capital expenditure on new machinery or plant or new buildings erected should be shown separately and in the remarks column against each such entry, should be indicated that initial depreciation is claimed.  
 (4) Show separately the depreciation allowable under sections A, D and E of this form.

# PART VI.—INCOME FROM PROPERTY.

[See Note 10]

1	Serial No.
2	Name of village or town where the property is situated
3	Name of street and Number of property
4	When the property is situated in a Municipality, the name of the person in whose name the property stands in the Municipal registers
5	Whether the property is occupied by the owner or let
6	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares
7	Annual Municipal valuation of the property
8	Full annual rent payable by the tenant if the property is let
9	Tenant's burdens (including rates) borne by owner—Give details
10	Owner's burdens (including rates) borne by tenants—Give details
11	Annual letting value after adjusting for Cols. 9 and 10
12	One-sixth of the annual letting value as in Col. 11
13	Premium paid to insure the property against damage or destruction
14	Interest on a mortgage or charge, or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property
15	Ground rent paid for the property
16	Land Revenue paid for the property
17	Collection charges paid
18	Amount claimed on account of property remaining vacant
19	Period during which the property remained vacant
20	Total of Columns 12 to 18
21	Net income from property after deducting 11 minus 20

Total Income from property  
Less—(i) Claims for irrecoverable rent (give details separately)  
(ii) Income from property erected during the period 1st April 1948 to 31st March 1952 which is exempt for a period of two years from the date of completion.

Net Income from property carried to Part I of the return—

NOTE.—Show separately the property chargeable under sections A, D and E of this form.

## PART VII—PARTICULARS OF INCOME FROM CAPITAL GAINS

*Note.*—Separate statements should be attached showing in detail—

(1) All capital assets owned by the assessee (including capital assets transferred to the wife or a minor child) as at the beginning of the previous year in three parts—

(a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.

(b) Capital assets consisting of home property included in Part VI of the Return with cost thereof against each item.

(c) Capital assets not included in Statements under (a) and (b) with cost thereof against each item.

(2) All Capital assets acquired during the previous year with cost of acquisition against each item. This statement should also include capital assets used for the purposes of the business which are included in Part V of the return and on which depreciation is claimed.

(3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this Part.

	Immovable Property	Machinery and plant	Others	Total
	Rs.	Rs.	Rs.	Rs.
Full value of the consideration for which the sale, exchange or transfer of capital assets is made.				
<b>Deductions</b>				
1. Actual cost of the capital assets sold [see note 17A(iv)] give details separately				
2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (Give details separately).				
3. Expenditure incurred solely in connection with the sale, exchange or transfer				
<b>Less.</b> Any opinion or other money received and retained by the assessee on any previous occasion.				
Total of cost and other deductions admissible.				
Amount of Capital gains				
<b>Deduct.</b> Loss sustained in the previous years.				

	Immovable Property	Machinery and plant		Total
	Rs.	Rs.	Rs.	Rs.
Cost of any new capital asset purchased for the same purpose as the asset sold, exchanged or transferred was being put to [To be filled in only when an election is made in the circumstances set out in Section 12B (4) of the Income-tax Act, 1922].				
Net amount of capital gains carried to Part I of the Return.				

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V, VI, and VII of this Return is correct and complete, that the amounts of total ~~om~~ and total world income and other particulars shown are truly stated and relate to the year ended..... and that no other income accrued or arose or was received

*me		*I
the firm		the firm
by the family	during the said year and that	the family had
the association		the association
the company		the company
the local authority		the local authority

during the said year no other sources of income.

	*I	
	the firm	
I further declare that	the family	was
	the association	resident and ordinarily resident
	the company	resident but not ordinarily resident
		not resident

in British India during the previous year for which the Return is made.

Date

Signature

† Status

\*NOTE 1.—The alternatives which are not required in the declaration should be scored out.

†NOTE 2.—The declaration shall be signed—

- (a) in the Use of an undivided himself;
- (b) in the Use of a Hindu Undivided Family by the Manager or *Karta*
- (c) in the Use of a company or local authority by the principal officer ;
- (d) in the case of a firm by a partner ; and
- (e) in the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

*Notes for guidance in filling up Return Form No. I.T.11*

Assessees are advised to read these notes carefully before filling in their returns.

The expression "British India" used formerly in the Indian Income-tax Act hereafter referred to as the Act has now been substituted by the expression "taxable territories" which means—

- (a) as respects any period before the 15th day of August 1947, the territories then referred to as British India but including Berar,
- (b) as respects any period after the 14th day of August 1947, and before the 26th day of January 1950, the territories for the time being comprised in the Provinces of India but excluding the merged territory of Cooch-Behar,
- (c) as respects any period after the 25th day of January and before the first day of April 1950, the territories comprised in part 'A' States, but excluding the merged territory of Cooch-Behar and the territories comprised in part 'C' States, but excluding the States of Manipur, Tripura and Vindya Pradesh,
- (d) as respects any period after the 31st day of March 1950 and before the 13th day of April 1950 the territory of India excluding the state of Jammu and Kashmir and the Patiala and East Punjab States Union, and
- (e) as respects any period after the 12th day of April 1950, the territory of India excluding the State of Jammu and Kashmir:

Provided that the taxable territories shall be deemed to include—

- (a) the merged territories,—
  - (i) as respects any period after the 31st day of March 1949 for any of the purposes of this Act, and
  - (ii) as respects any period included in the previous year for the purposes of making any assessment for the year ending 31st day of March 1950 or for any subsequent year; and
- (b) the whole of the territory of India excluding the State of Jammu and Kashmir,—
  - (i) as respects any period for the purposes of Sections 4A and 4B,
  - (ii) as respects any period after the 31st day of March 1950 for any of the purposes of this Act, and
  - (iii) as respects any period included in the previous year for the purpose of making any assessment for the year ending on 31st day of March 1951 or for any subsequent year;

In these notes the expression "taxable territories" is used in the same sense as defined above.

1. On the publication of the notice referred to in section 22(1) of the Act, every person or association of persons whose total income exceeds the maximum amount not chargeable with income-tax is required to make a return of his total income and his total world income whether or not, he has been served with an individual notice under section 22(2) of the Act. For the maximum amount, which is not liable to income-tax in any year of assessment, reference should be made to the Finance Act enacted for that year.



Total income is the total income chargeable under the Act and total world income includes all income wherever accruing or arising except—

- (i) income which is exempt under Section 4(3) of the Act, and
- (ii) any capital gain which is not includible in the total income of an assessee.

2. In Section A should be shown income accruing or arising or received or deemed to have accrued, arisen or been received in Part A States and Part C States other than the merged territories included in any one of the said States.

In Section B should be shown income not included in Section A which accrued or arose outside the territory of India other than Jammu and Kashmir and was brought into the said territory, or which accrued or arose in any merged territory or a Part B State and was brought into the taxable territories other than the merged territory or the State concerned

Section C relates to capital gains and need only be filled in if the previous year includes any period falling within the 1st April 1946 to 31st March 1948 and there is any capital gain in that period.

In Section D should be shown income accruing or arising in the merged territories and not included in Section A or B.

In Section E should be shown income accruing or arising in Part B States excluding Jammu and Kashmir and not included in Section A or B.

Section F is meant for showing income which accrued or arose outside the territory of India or in the State of Jammu and Kashmir.

"Section G has been provided for showing any income or receipts which you consider not to be liable to tax in your hands for any reason whatsoever. You will not be liable to any penalty or prosecution under section 28 or 52 of the Act if you show the details in this section, but do not include such items in your total income or total world income in sections A, B, C, D, E and F of the form "

3. If the total income of an assessee who is an individual, Hindu Undivided Family, unregistered firm or other association of persons includes any earned income as defined in Section 2(6AA) of the Act, such portion of the earned income as is specified in the Annual Finance Act, is exempt from income-tax (but not super-tax) payable by the assessee. Supertax in these cases should be calculated at the rates and in the manner specified in the Annual Finance Act.

4. "Previous year" means for each separate source of income—

- (a) the year ended on 31st March prior to the income-tax year or at the option of the assessee, the year ended on the date (prior to the 31st March) to which his accounts have been made up, or
- (b) the year prescribed by the Central Board of Revenue for any case or class of cases,

Certain conditions attached to the exercise of option referred to in (a) and certain further conditions govern the determination of 'previous year' in respect of a business, profession or vocation newly set up and these are shown in clause (11) of section 2 of the Act

For each source of income for which the previous year does not end on the 31st March the last date of the previous year should be shown.

5. *Sources of income.*—The following income must be included in your return under the appropriate head:—

- (a) So much of the income of your wife as arises directly or indirectly from—
  - (i) her membership in a firm of which you are a partner,
  - (ii) assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.
- (b) So much of the income of your minor child as arises from—
  - (i) his (or her) admission to the benefits of partnership in a firm of which you are a partner,
  - (ii) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.
- (c) So much of the income of any person or association of persons as arises from assets transferred by you to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.
- (d) All income arising to any person by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax (Amendment) Act, 1939, from assets which remain your property or by virtue of a revocable transfer of assets.

[Section 16(1) of the Act contains definitions of "revocable" and "settlement or disposition", and sets out also certain exceptions.]

(e) Income from assets transferred to person not resident, or, if resident not ordinarily resident for the purpose of avoiding tax in the circumstances set out in Section 44D.

(f) Income from securities, stocks or shares, which have been sold before the date of payment of interest or dividend and re-purchased subsequently in the circumstances set out in Section 44E and 44-F.

6 An individual is "resident" in taxable "territories" if he—

- (i) is in 'taxable territories' in that year for a period amounting in all to one hundred and eighty-two days or more; or
- (ii) maintains or has maintained for him a dwelling place in 'taxable territories' for a period or periods amounting in all to one hundred and eighty-two days or more in that year and is in 'taxable territories' for any time in that year, or
- (iii) having within the four years preceding that year been in "taxable territories" for a period or periods amounting in all to three hundred and sixty-five days or more, is in "taxable territories" for any time in that year otherwise than on an occasional or casual visit; or
- (iv) is in "taxable territories" for any time in that year and the Income-tax Officer is satisfied that such individual having arrived in "taxable territories" during the year is likely to remain in "taxable territories" for not less than three years from the date of his arrival.

A Hindu Undivided Family, firm or other association of persons is resident in "taxable territories" unless the control and management of its affairs is situated wholly without "taxable territories" and

A company is resident in the 'taxable territories' in any year

- (a) If the control and management of its affair is situated wholly in 'taxable territories' in that year, or

- (b) If the income arising in 'taxable territories' in that year, exceeds its income arising without the 'taxable territories' in that year, account not being taken in either case of income chargeable under the head "Capital gains".

An individual is ordinarily resident in 'taxable territories' if he has been resident as defined above in nine out of ten years preceding that year and has been in "taxable territories" for periods amounting in all to more than two years during the seven years preceding that year.

A Hindu Undivided Family is deemed to be ordinarily resident in 'taxable territories', if its manager is resident in "taxable territories".

A company, firm or other association of persons is "ordinarily resident" in "taxable territories" if it is resident in "taxable territories".

**7. Tax already charged or deducted at source.**—In this column enter separately the tax paid to any one of the States, if any. Super-tax deducted at source should also be shown separately (Unless in the case of a salaried person, the assessee is unaware of the allocation between income-tax and super-tax). In the case of a dividend from a company the tax to be entered is the tax appropriate to that part of the dividend which has borne income-tax and should be calculated at the rate in force for the year in which the dividend was paid and in the State concerned. Where this figure of tax is not known, it should be estimated and the word 'estimated' written below the figures along with the name of the State concerned, if any. The correct figure will then be computed in the Income-tax Office. If any tax deducted at source is in excess of the amount on which you are chargeable the excess will be deducted from any other tax payable by you provided that certificates of tax deducted are attached to the return.

**8 "Salaries"** includes wages, pensions, annuities, gratuities, fees, commission allowances, perquisites, value of rent free quarters and profits received in lieu of or in addition to salary or wage. The full amount should be entered and not net amount after deduction, income-tax, your provident fund contribution etc.

Income chargeable under this head is the amount of salary actually received or the amount due whether paid or not. An advance of salary is to be treated as salary due on the date on which the advance is received.

If by the conditions of your employment you are required to spend any sum out of your remuneration wholly, necessarily and exclusively in the performance of your duties, you may claim a deduction for such a sum and should give particulars. Travelling expenses from your office to your place of employment are not allowable.

A payment received by you as an employee from your employer or former employer or from a provident or other fund is taxable to the extent to which it does not consist of the return of your own contributions or the interest thereon. Payments made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act of 1925 applies, from a recognised provident fund or from an approved super-annuation fund are exempted.

**9 "Interest on securities"** means interest on promissory notes or bonds issued by the Government of India or any State Government or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of Income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 18(9) of the Act,

Deductions are allowable in respect of—

- (a) commission charged by a banker for collecting the interest,
- (b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars (in a separate statement if necessary) should be given of any deduction claimed.

10. *Property*.—The tax is payable under this head in respect of *bona-fide* annual value of all the buildings or lands appurtenant, thereto of which you are the owner other than such portions of such buildings and lands as you occupy for the purposes of your business, profession or vocation the profits of which are assessable to tax. In arriving at the *bona-fide* annual value, add to the full rent payable by the tenant to the owner such rates and taxes paid by him as are releivable on property and are to be borne by the owner and deduct such taxes for services as are payable by the tenant but for convenience are borne by the owner.

Income from a building, the erection of which is begun and completed between the 1st day of April, 1946 and 31st March, 1952, both days inclusive, is exempt from income-tax for a period of two years from the date of completion of the building.

11. *Business, profession or vocation*.—For the purpose of completing items 4(b) and 4(c) of Part I, the share of a partner is to be determined as follows:—

- (i) The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made.
- (ii) It includes all interest (whether on loan or capital account and whether actually paid or not) and all salary, commission or other remuneration paid, payable or credited to him.

Losses are to be computed in like manner as profits and the balance of any loss made in the previous year which cannot be set off wholly against other income for the same year can be carried forward and set off against the profits of the same business, profession or vocation of the following year.

*Local authorities*.—The income of local authorities which is chargeable to income-tax is the profits and gains from a trade or business carried on by those authorities other than income arising from the supply of a commodity or service within its own jurisdictional area.

12. *Dividends from companies*.—The gross amount should be entered after adding to the net sum received income-tax computed as explained in note 7 above.

13. Income from agriculture from land not paying land revenue or local rates to an authority in "taxable territories" and all agricultural income arising outside the "taxable territories" should be included under this head if received in "taxable territories". Income from agricultural lands even if paying land revenue or local rates is assessable and should be shown if the lands in question are not used for agricultural purposes.

14 Remittances received by a wife resident in "taxable territories" from her non-resident husband are deemed to be income accruing in "taxable territories" and must be included in her return if they are not paid out of income included in her husband's total income.

15 *Non-residents*.—Income-tax including super-tax is payable on all incomes accruing or arising or deemed to accrue or arise in "taxable territories" during the previous year and on all incomes received or deemed to be received in "taxable territories" during that year. If he is a British subject or a citizen of India income-tax is computed by reference to the average of the rates appropriate to his total world income. The income of other non-resident persons is chargeable at the full company rate. In the case of all non-resident persons super-tax is chargeable at the average rates appropriate to the total world income. Foreign capital gains are not included in the total world income of non-resident persons.

16. A dividend paid by an Indian Company without "taxable territories" is deemed to be income accruing and arising in 'taxable territories' to the extent to which it has been paid out of profits subjected to income-tax in 'taxable territories'.

17. Under Section 15B of the Act the tax is not payable by an assessee in respect of any sums paid by him after 1st April 1948 as donations to any institution or fund which is established in the 'taxable territories' for a charitable purpose and is approved by the Central Government provided—

- (i) the total amount of donation paid in any year is not less than Rs. 250;
- (ii) aggregate of any sums exempted does not exceed 1/20th in the case of a company and 1/10th in any other case of the total income as reduced by any portion thereof exempt from tax;
- (iii) the amount of donation exempted does not, in any case, exceed Rs. 2½ lakhs.

This exemption will be admissible both in respect of income-tax and super-tax except in the case of a company which is not exempt from super-tax on the amount of donations paid by it. The relief in tax on account of exemption of these donations shall not, in any case, exceed half the amount in respect of which exemption is allowed.

'Charitable purposes' as defined in the Act includes relief of the poor, education, medical relief and the advancement of any object of general public utility. A list of the institutions and funds approved by the Central Government has been published in the *Gazette of India*.

18 Part IV—(a) In computing the profits or gains of a partnership all sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, salary or commission will, thus, be included in the partner's share of the firm's income and the partner will not be assessed again on that interest, salary or commission as such.

(b) Attention is particularly drawn to the provisions of Sec 10(2)(iii) and Sec 10(4)(a) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without the "taxable territories" except interest on which tax has been paid or from which tax has been deducted or in respect of which there is an agent who may be assessed under Sec 48 or

any payment chargeable under the head "salaries" if it is payable without the "taxable territories" and tax has not been deducted. An exception is made in the case of interest on loan issued for public subscription before 1st April 1938.

(c) Under Sec. 10(2)(xii) (xiii) and (xiv) of the Act, revenue expenditure incurred by the assessee on scientific research related to a business or to the class of business carried on and sums paid to research associations or institutions will be allowed in the assessment of the profits of the year in which the expenses were incurred. Capital expenditure on scientific research will be allowed in five consecutive equal instalments and allowance will be given also in respect of such expenditure incurred not more than three years before the commencement of the business. Any expenditure on scientific research incurred in the previous year for the assessment year 1945-46 is admissible as a deduction in the assessment year 1946-47 but not in any subsequent year of assessment.

(d) *Depreciation.*—In the case of assets other than ships, depreciation allowance is to be calculated at prescribed rates on the basis of "written down value". The "written down value" is to be computed in accordance with the provisions of sub-section (5) of Section 10. In the case of ships, the allowance is to be calculated on the basis of original cost.

(e) Under Section 10(2)(vi) of the Act, special initial depreciation will be admissible in respect of new buildings, plant and machinery. In the case of buildings, the rate is 10 per cent. of the cost except in the case of buildings erected in the period 1st April 1946 and 31st March 1952 for which it is 15 per cent. In the case of plant and machinery the rate is 20 per cent. The allowance will not be deducted in computing the "written down value".

(f) Under Section 10(2)(vi a) double the normal depreciation allowance is admissible in respect of buildings newly erected, or machinery or plant being new which has been installed after the 31st day of March 1948. This double depreciation is admissible for five assessment years 1949-50, 1950-51, 1951-52, 1952-53 and 1953-54.

(g) Under rule 8 of the Indian Income tax Rules as amended in August 1949 an extra allowance upto maximum of 50 per cent. of the normal allowance will be allowed where a concern claims such allowance on account of double shift working. An extra allowance upto a maximum of 100 per cent. of the normal allowance instead of 50 per cent. will be allowed where a concern proves that there has been triple shift working. The calculations of the extra allowance for separately proportionate to the number of days during which there was only double shift working and during which there was triple shift working. For further details a reference may be made to rule 8 referred to above.

#### 19. General directions:

- (a) The form must be filled in and signed in ink. Losses may be shown in red ink.
- (b) Figures only are to be inserted in columns (2) and (3) of Part I and should not be modified by words such as "about" "approximately" except as stated in note 7. The word "nil" must be entered in column (2) in Part I against each source from which you did not derive any income.
- (c) If you spoil this form, ask your Income-tax Officer for another. Erasures should not be made. You should sign your own name in full against any alteration.

**Form of return of Particulars to be furnished under Section 38 of the Indian Income-tax Act, 1922 (See paragraph 5 of notice.)**

(a) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under Section 22 of the Indian Income-tax Act 1922, write "See Part III" in this Section.

Firm's Name

Address

Names of Partners	Address

Date

Representative's Signature

Designation

(b) To be filled up in the case of *Hindu Undivided Families* only

Name of family

Address

Serial No.	Names of adult male members of family	Address
1	(Manager or Karta)	
2		
3		
4		
5		
6		

Date

Representative's Signature

Designation

(c) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian or agent		Whether trustee, guardian or agent
Names	Addresses	

*Date*

*Signature*

*Designation*

*Address*

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, on omission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

*Date*

*Signature*

*Address*



(e) (To be filled in by any dealer, broker or agent or any person concerned in the management of stock or commodity exchange.)

Statement of the names and addresses of all persons to whom the assessee has paid in the previous year

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and
- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the sale, exchange, or transfer of capital assets or on whose behalf or from whom the assessee has received any such sum and particulars of all such payments and receipts

[The question whether any payment or receipts relate to "capital assets" is matter to be decided by the Income-tax Officer. The persons required to make the statement should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts)

Serial No.	Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment
1					
2					
3					
4					

*Signature*

*Date*

*Address*

(No. 55.)  
PYARE LAL, Secy.

CENTRAL EXCISES

New Delhi, the 18th May 1950.

**S. R. O. 41.**—In pursuance of rule 175 of the Central Excise Rules, 1941, and in supersession of its notification No. 12-Central Excises, dated the 21st December 1948 as subsequently amended, the Central Board of Revenue is pleased to authorise the Central Excise Officers specified in column (2) of the Schedule hereto annexed to issue and renew the types of licences in respect of Central Excise goods mentioned in the corresponding entries in column (1) thereof.

## SCHEDULE

Licencees (1)	Licensing Authority (2)
1. A curer who cures during one year :	
(a) not less than one hundred standard maunds.	Any Officer not below the rank of a Superintendent. Provided that, where no change in licence fee is involved, a licence may be renewed by any officer not below the rank of an Inspector.
(b) less than one hundred standard maunds.	Any officer not below the rank of an Inspector.
2. A wholesale dealer or broker or commission agent dealing in unmanufactured products.	Any officer not below the rank of a Superintendent. Provided that, where no change in licence fee is involved, a licence may be renewed by any officer not below the rank of an Inspector.
3. The holder of a private bonded warehouse which houses :	
(a) not less than two thousand standard maunds.	An Assistant Collector. Provided that, where no change in licence fee is involved, a licence may be renewed by any Officer not below the rank of a Superintendent.
(b) less than two thousand standard maunds.	Any officer not below the rank of a Superintendent.
4. The holder of a curer's private bonded store-room.	Any officer not below the rank of an Inspector.
5. A manufacturer of Cigars and Cheroots.	Any officer not below the rank of a Superintendent. Such a licence may be renewed by any officer not below the rank of an Inspector.
6. Factories not operated by power. A manufacturer of excisable goods other than that of cigars and cheroots.	Any officer not below the rank of a Superintendent.

(No 10)

New Delhi, the 13th May 1950

**S. R. O. 42.**—In pursuance of rule 233 of the Central Excise Rules, 1944, the Central Board of Revenue directs that the following further amendments shall be made in the Supplementary Instructions (Manufacture of Cigarettes), 1948, namely:—

In the said Instructions—

I. for paragraph 13, the following shall be substituted namely—

“13 Deliveries from store-room—

(1) *On Form A.R.-1.*—The manufacturer shall in addition to the particulars required in Form A.R.-1, quote thereon the operation number of the cigarettes sought to be cleared.

(2) *On Gate-passes.*—Where deliveries from the store-room are frequent and numerous, and the manufacturer maintains a sufficient credit in his account-current for payment of duty, the Collector may, at his discretion, and by an order in writing, permit deliveries on presentation of a Gate-Pass as prescribed in Rule 52-A and subject to the following procedure—

- (i) The manufacturer shall prepare the Gate-Pass in accordance with Rule 52-A and deliver it to the Factory Officer at least one hour before the actual removal of the goods from the factory.
- (ii) The Factory Officer shall verify the goods with reference to the description shown on the copies of the Gate-Pass, countersign all the copies, and return them to the manufacturer and permit clearance.
- (iii) The manufacturer shall retain the duplicate copy of the Gate-Pass for his own use, and transport the goods under cover of the original and the triplicate copies thereof, to the factory gate where the Central Excise guard shall make an outward inspection, and if satisfied shall allow the goods to proceed, retaining the triplicate copy for cancellation and delivery to the Factory Officer.
- (iv) If deliveries from the store room take place in whole wagon loads, the Factory Officer shall check the contents thereof with particulars shown in the copies of the Gate-Pass, and cause the doors of the wagon to be secured and sealed in his presence and permit clearance. The Central Excise guard shall retain the triplicate copy of the Gate-Pass for cancellation and delivery to the Factory Officer.
- (v) The original copy of the Gate-Pass shall accompany the bill invoice, consignment note or the Railway Receipt, as the case may be, relating to the goods, to destination.
- (vi) At the end of the day, and, in any case not later than the following morning, the manufacturer shall submit to the Factory Officer an application in Form A-R.-1, in triplicate showing the prescribed particulars and the operation number of the cigarettes cleared during the day. The Factory Officer shall compare the entries shown in the application with the triplicate copies of the Gate-Passes received from the Central Excise guard, and if found in order, complete the assessment memorandum.

II. In sub-paragraph (iii) of paragraph 15, for the word and letter "Appendix H", the word and letter "Appendix G" shall be substituted.

III. Appendix "G" shall be deleted and Appendix "H" shall be renumbered as "G".

W. SALDANHA, Under Secy.

## MINISTRY OF HEALTH

### NOTIFICATION

*New Delhi, the 6th May 1950*

**S. R. O. 43.**—In pursuance of section 3 of the Pharmacy Act, 1948 (VIII of 1948), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the

Ministry of Health, No. F. 6-2/48-DS, dated the 9th March, 1949 constituting the Pharmacy Council of India, namely:—

In the said notification, under the heading 'Nominated by Provincial Governments under clause (h)', for the entry "27. Dr. J. C. David, Professor of Pharmacology, Medical College, Madras", the entry,

"27. Dr. V. Iswariah, M.B.B.S., M.R.C.P. (Edin);, Professor of Pharmacology, Medical College, Madras." shall be substituted.

(No. F.7-12/50-DS.)

J. N. SAKSENA, Under Secy.

## MINISTRY OF COMMUNICATIONS

### NOTIFICATION

#### POSTS AND TELEGRAPHS

*New Delhi, the 5th May 1950*

**S. R. O. 44.**—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XII of 1885), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Telegraph Rules, 1932, namely:—

In the said Rules,—

- (1) in rules 8 and 177, the word "Afghanistan" shall be omitted;
- (2) in rule 78, the words "telegrams for delivery in Afghanistan and" shall be omitted;
- (3) rule 79 shall be omitted;
- (4) in rule 81, for the words and figures "rules 78 and 79", the word and figure "rule 78" shall be substituted;
- (5) in rule 111 after the word "Burma" the words "in Pakistan" shall be inserted;
- (6) in clause (i) of rule 123, for the words "or Afghanistan" the words "or Pakistan" shall be substituted;
- (7) in rule 141, the words "Afghanistan or" shall be omitted;
- (8) in clause (i) of rule 158, the words "Afghanistan or" shall be omitted.

(No. R-2-1/50.)

K. V. VENKATACHALAM, Dy. Secy.

## MINISTRY OF WORKS, MINES AND POWER

### NOTIFICATIONS

*New Delhi, the 4th May 1950*

**S. R. O. 45**—In pursuance of sub-section (3) of section 1 of the Explosives (Temporary Provisions) Act, 1949 (LV of 1949), the Central Government is pleased to appoint the 15th May 1950 as the date on which the said Act shall come into force.

**S. R. O. 46.**—In exercise of the powers conferred by section 31 of the Petroleum Act, 1934 (XXX of 1934), and in supersession of the notification in the late Department of Labour, No. M-826, dated 16th June 1937, the Central Government is pleased to limit the operation of the enactments specified in the Schedule hereto annexed in so far as the said enactments relate to the storage or transport of petroleum other than petroleum which has its flashing-point not below 200°F., to the following quantities, namely:—

I. In the case of dangerous petroleum to quantities of six gallons or less, not intended for sale and kept in securely stoppered receptacles of glass, stoneware or metal, not exceeding one quart in capacity in the case of receptacles of glass or stoneware and not exceeding five gallons in capacity in the case of receptacles of metal;

II. In the case of non dangerous petroleum having its flashing-point below 150°F., to quantities not exceeding five hundred gallons, provided none of it is contained in a receptacle exceeding two hundred gallons in capacity;

III. In the case of non-dangerous petroleum having its flashing-point not below 150°F., but below 200°F., to quantities not exceeding ten thousand gallons not stored in the same installation or storage shed as other petroleum and exempt from licence under the rules contained in Chapter V of the Petroleum Rules, 1937.

#### THE SCHEDULE

The Madras City Municipal Act, 1919 (Madras Act IV of 1919).

The Madras District Municipalities Act, 1920 (Madras Act V of 1920).

The Madras Local Boards Act, 1920 (Madras Act XIV of 1920).

The City of Bombay Municipal Act, 1888 (Bombay Act III of 1888).

The Bombay District Municipal Act, 1901 (Bombay Act III of 1901).

The Bombay Municipal Boroughs Act, 1925 (Bombay Act XVII of 1925).

The Calcutta Municipal Act, 1923 (Bengal Act III of 1923).

The Bengal Municipal Act, 1932 (Bengal Act XV of 1932).

The United Provinces Town Areas Act, 1914 (United Provinces Act II of 1914).

The United Provinces Municipalities Act, 1916 (United Provinces Act II of 1916).

The Punjab Municipal Act, 1911 (Punjab Act III of 1911).

The Punjab Small Towns Act, 1921 (Punjab Act II of 1922).

The Bihar and Orissa Municipal Act, 1922 (Bihar and Orissa Act VII of 1922).

The Central Provinces Municipalities Act, 1922 (Central Provinces Act II of 1922).

The Assam Municipal Act, 1923 (Assam Act I of 1923).

The Ajmer-Merwara Municipalities Regulations, 1925 (Regulation No. VI of 1925)

The Coorg Municipal Regulation, 1907 (Regulation No. II of 1907).

The Sambalpur Local Self Government (Third Amendment) Act, 1947 (Orissa Act XXXV of 1947).

The Bihar and Orissa Local Self Government (Orissa Amendment) Act, 1947 (Orissa Act XXXIV of 1947).

(No. P.104)

B. B. PAYMASTER, Dy. Secy.

## MINISTRY OF LABOUR

### NOTIFICATIONS

*New Delhi, the 6th May 1950*

**S. R. O. 47.**—The following draft of certain rules which it is proposed to make in exercise of the powers conferred by section 80 of the Minimum Wages Act, 1948 (XI of 1948), is published, as required by that section for the information of persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 30th June 1950.

Any objection or suggestion which may be received from any person with respect to the said draft will be considered by the Central Government.

### DRAFT RULES

#### CHAPTER I

##### PRELIMINARY

**1 Short title and extent**—These rules may be called the Minimum Wages (Central) Rules, 1950.

**2. Interpretation.**—In these rules unless the context otherwise requires—

- (a) 'Act' means the Minimum Wages Act, 1948;
- (b) 'advisory committee' means an advisory committee appointed under section 6 and includes an advisory sub-committee appointed under that section;
- (c) 'Authority' means the authority appointed under sub-section (1) of Section 20;
- (d) 'Board' means the Advisory Board appointed under section 7.
- (e) 'Chairman' means the Chairman of the Advisory Board, the Committee or the Advisory Committee, as the case may be, appointed under Section 9;
- (f) 'committee' means a Committee appointed under clause (a) of sub-section (1) of section 5 and includes a sub-committee appointed under that Section;
- (g) 'form' means a form appended to these rules;
- (h) 'Inspector' means a person appointed as Inspector under section 19;
- (i) 'registered trade union' means a trade union registered under the Indian Trade Unions Act, 1926;
- (j) "section" means a section of the Act; and
- (k) All other words and expressions used herein and not defined shall have the meaning respectively assigned to them under the Act.

## CHAPTER II

## MEMBERS AND STAFF, AND MEETINGS OF THE BOARD, COMMITTEE AND ADVISORY COMMITTEE

3. *Term of office of the members of the Committee and the Advisory Committee.*—The term of office of the members of the Committee or an Advisory Committee shall be such as in the opinion of the Central Government is necessary for completing the enquiry into the scheduled employment concerned and the Central Government may, at the time of the constitution of the Committee or an Advisory Committee, as the case may be, fix such terms and may, from time to time, extend it as circumstances may require.

4. *Term of office of members of the Board.*—(1) Save as otherwise expressly provided in these rules, the term of office of a non-official member of the Board, shall be two years commencing from the date of his nomination:

Provided that such member shall, notwithstanding the expiry of the said period of two years, continue to hold office until his successor is nominated.

(2) A non-official member of the Board nominated to fill a casual vacancy shall hold office for the remaining period of the term of office of the member in whose place he is nominated.

(3) The official members of the Board shall hold office during the pleasure of the Central Government.

5. *Travelling allowance.*—A non-official member of the Committee, an Advisory Committee or the Board shall be entitled to draw travelling and halting allowances for any journey performed by him in connection with his duties as such member at the rates and subject to the conditions applicable to a Government servant of the first class under the appropriate rules of the Central Government.

6. *Staff.*—(1) The Central Government may appoint a Secretary to the Committee, an Advisory Committee or the Board, and such other staff as it may think necessary, and may fix the salaries and allowances payable to them and specify their conditions of service.

(2) (i) The Secretary shall be the Chief Executive Officer of the Committee, the Advisory Committee or the Board, as the case may be. He may attend the meetings of such Committee, Advisory Committee or Board but shall not be entitled to vote at such meetings.

(ii) The Secretary shall assist the Chairman in convening meetings and shall keep a record of the minutes of such meetings and shall take necessary measures to carry out the decisions of the Committee, the Advisory Committee or the Board, as the case may be.

7. *Eligibility for renomination of the members of the Committee, Advisory Committee and the Board.*—An outgoing member shall be eligible for renomination for the membership of the Committee, Advisory Committee or the Board, of which he was a member.

8. *Resignation of the Chairman and Members of the Committee, Advisory Committee and the Board and filling of casual vacancies.*—(1) A member of the Committee, Advisory Committee or the Board other than the Chairman may, by giving notice in writing to the Chairman, resign his membership.

(2) The Chairman may resign by letter addressed to the Central Government.

(3) When a vacancy occurs or is likely to occur in the membership of the Committee, Advisory Committee or the Board, the Chairman shall submit a report to the Central Government immediately. The Central Government shall then take steps to fill vacancy.

9 *Cessation and restoration of membership.*—(1) If a member of the Committee, Advisory Committee or the Board fails to attend three consecutive meetings, he shall, subject to the provisions of sub-rule (2), cease to be a member thereof.

(2) A person, who ceases to be a member under sub-rule (1) shall be given intimation of such cessation by a letter sent to him by registered post within fifteen days from the date of such cessation. The letter shall indicate that if he desires restoration of his membership, he may apply therefor within thirty days from the receipt of such letter. The application for restoration of membership if received within the said period, shall be placed before the Committee, the Advisory Committee or the Board, as the case may be, and if a majority of members present at the next meeting is satisfied that the reasons for failure to attend three consecutive meetings are adequate, the member shall be restored to membership immediately after a resolution to that effect is adopted.

10. *Disqualification.*—(1) A person shall be disqualified for being nominated as, and for being a member of the Committee, Advisory Committee or the Board, as the case may be,—

- (i) if he is declared to be of unsound mind by a competent court; or
- (ii) if he is an undischarged insolvent; or
- (iii) if before or after the commencement of the Act, he has been convicted of an offence involving moral turpitude.

(2) If any question arises whether a disqualification has been incurred under sub-rule (1) the decision of the Central Government thereon shall be final.

11. *Meetings.*—The Chairman may, subject to the provisions of rule 12, call a meeting of the Committee, Advisory Committee or the Board, as the case may be, at any time he thinks fit:

Provided that on a requisition in writing from not less than one-half of the members the Chairman shall call a meeting within fifteen days from the date of the receipt of such requisition.

12. *Notice of meetings.*—(1) The Chairman shall fix the date, time and place of every meeting, and a notice in writing containing the aforesaid particulars along with a list of business to be conducted at the meeting shall be sent to each member by registered post at least fifteen days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of seven days only may be given to every member.

13. *Chairman.*—(1) The Chairman shall preside at the meetings of the Committee, Advisory Committee or the Board, as the case may be.

(2) In the absence of the Chairman at any meeting the members shall elect from amongst themselves by a majority of votes, a member, who shall preside at such meeting.

14. *Quorum.*—No business shall be transacted at any meeting unless at least one-third of the members are present:

Provided that if at any meeting less than one-third of the members are present, the Chairman may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members present.

15. *Disposal of business.*—All business shall be considered at a meeting of the Committee, Advisory Committee or the Board, as the case may be, and shall be decided by a majority of the votes of the members present and voting. In the event of an equality of votes the Chairman shall have a casting vote:



Provided that the Chairman may, if he thinks fit, direct that any matter shall be decided by the circulation of necessary papers and by securing written opinion of the members:

Provided further that no decision on any matter under the preceding proviso shall be taken, unless supported by not less than a two-thirds majority of the members.

16. *Method of voting.*—Voting shall ordinarily be by show of hands, but if any member asks for voting by ballot, or if the Chairman so decides, the voting shall be by secret ballot and shall be held in such manner as the Chairman may decide.

17. *Proceedings of the meeting.*—(1) The proceedings of each meeting showing *inter alia* the names of the members present thereat shall be forwarded to each member and to the Central Government as soon after the meeting as possible and in any case, not less than seven days before the next meeting.

(2) the proceedings of each meeting shall be confirmed with such modifications, if any, as may be considered necessary at the next meeting.

### CHAPTER III

#### SUMMONING OF WITNESSES BY THE COMMITTEE, ADVISORY COMMITTEE AND THE BOARD AND PRODUCTION OF DOCUMENTS

18. *Summoning of witness and production of documents.*—(1) A Committee, Advisory Committee or the Board may summon any person to appear as a witness in the course of an enquiry. Such summons may require a witness to appear before it on a date specified therein and to produce any books, papers or other documents and things in his possession or under his control relating in any manner to the enquiry.

(2) A summons under sub-rule (1) may be addressed to an individual or an organisation of employers or a registered trade union of workers.

(3) A summons under this rule may be served—

(i) in the case of an individual, by being delivered or sent to him by registered post;

(ii) in the case of an employers' organisation or a registered trade union of workers, by being delivered or sent by registered post to the secretary or other principal officer of the organisation or union, as the case may be.

(4) The provision of the code of Civil Procedure, 1908 relating to the summoning and enforcement of the appearance of witnesses and the production of documents shall, so far as may be, apply to proceedings before a Committee, Advisory Committee or the Board.

19. *Expenses of witnesses.*—Every person who is summoned and appears as a witness before the Committee, the Advisory Committee or the Board shall be entitled to an allowance for expenses incurred by him in accordance with the scale for the time being in force for payment of such allowances to witnesses appearing in civil courts in the State.

### CHAPTER IV

#### COMPUTATION AND PAYMENT OF WAGES, HOURS OF WORK AND HOLIDAYS

20. *Mode of computation of the cash value of wages.*—The retail prices at the nearest market shall be taken into account in computing the cash value of wages paid in kind and of essential commodities supplied at concession rates. This computation shall be made in accordance with such directions as may be issued by the Central Government from time to time.

21. *Time and conditions of payment of wages and the deductions permissible from wages.* (1) (i) The wage period with respect to any scheduled employment for which wages have been fixed shall not exceed one month and the wages of a worker in such employment shall be paid before the expiry of the seventh day after the last day of the wage period.

(ii) Where the employment of any person is terminated by or on behalf of the employer, the wages earned by him shall be paid before the expiry of the second working day after the day on which his employment is terminated.

(iii) The wages of an employed person shall be paid to him without deduction of any kind except those authorised by or under these rules.

*Explanation.*—Every payment made by the employed person to the employer or his agent shall, for the purposes of these rules, be deemed to be a deduction from wages.

(2) Deductions from the wages of a person employed in a scheduled employment shall be of one or more of the following kinds, namely:—

- (i) fines;
- (ii) deductions for absence from duty;
- (iii) deductions for damage to or loss of goods expressly entrusted to the employed person for custody, or for loss of money for which he is required to account, where such damage or loss is directly attributable to his neglect or default;
- (iv) deductions for house accommodation supplied by the employer;
- (v) deductions for such amenities and services supplied by the employer as the Central Government, may by general or special order authorise.

*Explanation.*—The words 'amenities and services in this clause does not include the supply of tools and protectives required for the purposes of employment.

- (vi) deductions for recovery of advances or for adjustment of over-payments of wages.

Provided that such advances do not exceed an amount equal to wages for two calendar months of the employed person and, in no case, shall the monthly instalment of deduction exceed one-fourth of the wages earned in that month.

- (vii) deductions of income tax payable by the employed person;
- (viii) deductions required to be made by order of a court or other competent authority;
- (ix) deductions for subscriptions to, and for repayment of advances from any provident fund to which the Provident Fund Act, 1925 applies or any recognised provident fund as defined in section 58A of the Indian Income Tax Act, 1922, or any provident fund approved in this behalf by the Central Government during the continuance of such approval;
- (x) deductions for payment to co-operative societies or to a scheme of insurance approved by the Central Government.

(3) Any person desiring to impose a fine on an employed person or to make a deduction for damage or loss caused by him shall explain to him personally and also in writing the act or omission or the damage or loss, in respect of which

the fine or deduction is proposed to be imposed or made and give him an opportunity to offer any explanation in the presence of another person. The amount of the said fine or deduction shall also be intimated to him.

(4) The amount of fine or deduction mentioned in sub-rule (3) shall be such as may be specified by the Central Government. All such deductions, and all realisation thereof shall be recorded in a register maintained in form I, II and III, as the case may be. A return in form III shall be submitted annually by the employer.

(5) The amount of fine imposed under sub-rule (3) shall be utilised in accordance with the directions of the Central Government.

(6) Nothing in this rule shall be deemed to affect the provisions of the Payment of Wages Act, 1936.

22. *Publicity to the minimum wage fixed under the Act.*—Notices containing the minimum rates of wages fixed together with extracts from the Act, the rules made thereunder and the name and address of the Inspector shall be displayed in English and in a language understood by the majority of the workers in the employment at such place as may be selected by the Inspector and shall be maintained in a clean and legible condition. Such notices shall also be displayed on the notice boards of all Sub-divisional and District Offices.

23. *Weekly Holidays*—(1) Unless otherwise permitted by the Central Government, no worker shall be required or allowed to work in a scheduled employment, on the first day of the week (hereinafter referred to as the said day) except when he has or will have a holiday for the whole day on one of the five days immediately before or after the said day for which he shall receive payment equal to his average daily wages during the preceding week:

Provided that the weekly holiday may be substituted by another day.

Provided further that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day.

(2) Where in accordance with the provision of sub-rule (1) any worker works on the said day and has had a holiday on one of the five days immediately preceding it, the said day shall, for the purposes of calculating his weekly hours of work, be included in the preceding week.

*Explanation.*—For the purposes of this rule 'week' shall mean a period of seven days beginning at midnight on Saturday night.

24. *Number of hours of work which shall constitute a normal working day.*—

(1) No adult worker shall be required or allowed to work in a scheduled employment for more than nine hours in a day and forty eight hours in any week.

(2) The period of work of an adult worker each day shall be so fixed that no period shall exceed five hours and that no worker shall work for more than five hours before he has had an interval for rest of at least half an hour.

(3) The periods of work of an adult worker shall be so arranged that inclusive of his intervals for rest under sub-rule (2), they shall not spread over more than ten and a half hours in any day.

Provided that the Inspector may, for reasons to be specified in writing, increase the spreadover to twelve hours.

(4) No child shall be employed or permitted to work for more than four and half hours on any day.

(5) The number of hours of work in the case of an adolescent shall be the same as that of an adult or a child according as he is certified to work as an adult or a child by a competent medical practitioner approved by the Central Government.

(6) The provisions of sub-rules (1) to (5) shall, in the case of workers in agricultural employment, be subject to such modifications as may, from time to time, be notified by the Central Government.

25. *Extra wages for overtime.*—(1) When a worker works in an employment for more than nine hours on any day or for more than forty eight hours in any week, he shall, in respect of overtime work, be entitled to wages.

(a) in the case of employment in Agriculture, at one and a half time the ordinary rate of wages;

(b) in the case of any other scheduled employment, at double the ordinary rate of wages.

*Explanation.*—The expression "ordinary rate of wages" means the basic wage plus such allowances including the cash equivalent of the advantages accruing through the concessional sale to the person employed of foodgrains and other articles as the person employed is for the time being entitled to but does not include a bonus.

(2) A register showing overtime payments shall be kept in form IV.

26. *Form of registers and records.*—(1) A Register of Wages shall be maintained by every employer and kept in such form as may be notified by the Central Government and shall include the following particulars:—

(a) The gross wages of each person employed for each wage period;

(b) all deductions made from wages, with an indication, in each case, of the kinds of deductions mentioned in sub-rule (2) of rule 21;

(c) the wages actually paid to each person employed for each wage period and the date of payment.

(2) Wage slips containing the aforesaid particulars and such other particulars as may be notified by the Central Government shall be issued by every employer to every person employed by him at least a day prior to the disbursement of wages.

(3) Every employer shall get the signature or the thumb impression of every person employed on the wages book and wage slip.

(4) Entries in the wage books and wage slips shall be authenticated by the Employer or any person authorised by him in this behalf.

(5) A Muster Roll shall be maintained by every employer and kept in form V.

## CHAPTER V

### CLAIMS UNDER THE ACT

27. *Application.*—An application under sub-section (2) of section 20 or sub-section (1) of section 21, by or on behalf of an employed person or group of employed persons, shall be made in duplicate in forms VI, and VII, as the case may be.

28. *Authorisation.*—The authorisation to act on behalf of an employed person or persons, under sub-section (2) of section 20 or of sub-section (1) of section 21 shall be given in form VIII by an instrument which shall be presented to the Authority hearing the application and shall form part of the record.

29. *Appearance of parties.*—(1) If an application under sub-section (2) of section 20 or section 21 is entertained, the Authority shall serve upon the employer by registered post a notice in form IX to appear before him on a specified date with all relevant documents and witnesses, if any, and shall inform the applicant of the date so specified.

(2) If the employer or his representative fails to appear on the specified date, the Authority may hear and determine the application *ex-parte*.

(8) If the applicant or his representative fails to appear on the specified date, the Authority may dismiss the application.

(4) An order passed under sub-rule (2) or sub-rule (8) may be set aside on sufficient cause being shown by the defaulting party within one month of the date of the said order, and the application shall then be reheard after service of notice on the opposite party of the date fixed for re-hearing, in the manner specified in sub-rule (1).

## CHAPTER VI

### SCALE OF COSTS IN PROCEEDINGS UNDER THE ACT

80 *Costs*.—(1) The Authority, for reasons to be recorded in writing, may direct that the cost of any proceeding pending before it shall not follow the event.

(2) The costs which may be awarded shall include—

- (i) expenses incurred on account of court-fees;
- (ii) expenses incurred on subsistence money to witnesses; and
- (iii) pleader's fees to the extent of ten rupees provided that the Authority in any proceeding, may reduce the fees to a sum not less than five rupees or for reasons to be recorded in writing increase it to a sum not exceeding twentyfive rupees.

(3) Where there are more than one pleaders or more than one applicants or opponents the Authority may subject as aforesaid, award to the successful party or parties such costs as it may deem proper.

81. *Court fees*.—The Court fee payable in respect of proceedings under Section 20 shall be—

- (i) for every application to summon a witness—One rupee in respect of each witness;
- (ii) for every application made by or on behalf of an individual—One rupee:

Provided that the Authority may, if in its opinion, the applicant is a pauper exempt him wholly or partly from the payment of such fees:

Provided further that no fee shall be chargeable

- (a) from persons employed in Agriculture; or
- (b) in respect of an application made by an Inspector.

.....Employer.....

[illegible]

Register of deductions for damage or loss caused to the employer, by the neglect or default of the employed persons.  
.....Employer.....

[illegible]

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FORM III  
[Rule 21 (4)]  
Deduction from wages

Return for the year ending the 31st December.....

1. Name of the employer and postal address.....

2. Total number of persons employed { Adults.....  
Children.....

3. Total wages paid.....

4. Number of cases and amounts realised as :—

No. of cases :	Amount
(a) Fines.....	
(b) Deductions for damage or loss.....	
(c) Deductions for breach of contract.....	
5. Disbursements from Fine Fund	

Amount	Purpose
Rs.	
Dated.....19	Signature.....
	Designation.....



[Rule 25(2)]

Month ending

19

[illegible]

347

h. 20

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THE GAZETTE OF INDIA, MAY 18, 1950

## FORM VI

[FORM OF APPLICATION BY AN EMPLOYEE UNDER SECTION 20(2)]

In the Court of the Authority appointed under the Minimum Wages Act, 1948, for.....Area.

Application No. \_\_\_\_\_ of 19 \_\_\_\_\_

(1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_ } Applicant (s)

(through \_\_\_\_\_ a Legal Practitioner  
\_\_\_\_\_ official of \_\_\_\_\_ Union which  
is a registered Trade Union).

Address. \_\_\_\_\_

*Versus*

(3) \_\_\_\_\_  
(2) \_\_\_\_\_  
(1) \_\_\_\_\_ } Opponents.

Address. \_\_\_\_\_

The applicant(s) abovenamed beg(s) respectfully to submit as follows:--

(1) that \_\_\_\_\_

(2) that \_\_\_\_\_

The applicant(s) has (have) been paid wages at less than the minimum rate of wages

The applicant(s) estimate(s) the value of the relief sought by him (them) at the sum of Rs. \_\_\_\_\_.

The applicant (s) pray(s) that a direction may be issued under sub-section (3) of Section 20 for:—

(a) Payment of the difference between the wages due according to the minimum rate of wages fixed by Government and the wages actually paid, and

(b) Compensation amounting to Rs \_\_\_\_\_

The applicant(s) beg(s) leave to amend or add to or make alterations in the application if any and when necessary.

\*

Date.....

Signature or thumb impression of the  
employee(s), legal practitioner or  
official of a registered trade union duly  
authorised.

The applicant(s) do(es) solemnly declare that what is stated above is true to the best of his (their) knowledge, belief and information.

This verification is signed at \_\_\_\_\_ on \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

\*

Signature or thumb impression of the  
employee(s) or legal practitioner or  
official of a registered trade union duly  
authorised.

\*When the application is by a group of employees, the thumb impression or signatures of two of the applicants need be put to the application and a full list of applicants should be attached to the application

## FORM VII

[FORM OF APPLICATION BY AN INSPECTOR OR PERSON ACTING WITH THE PERMISSION OF THE AUTHORITY UNDER SECTION 20 (2).]

In the Court of the Authority appointed under the Minimum Wages Act, 1948, for ~~the~~ area.

Application No. \_\_\_\_\_

of 19 \_\_\_\_\_

(1).....Applicant.

Address \_\_\_\_\_

*Versus*

(1).....Opponent.

Address \_\_\_\_\_

The applicant abovenamed begs respectfully to submit as follows:—

(1) that

(2) that

The opponent is bound to pay wages at the minimum rate of wages fixed by Government but he has paid less wages to the following employees:—

(1) \_\_\_\_\_

(2) \_\_\_\_\_

(3) \_\_\_\_\_

The applicant estimates the value of the relief sought for the employees at the sum of Rs. ....

The applicant prays that a direction may be issued under sub-section (8) of Section 20 for:—

(a) Payment of the difference between the wages due according to the minimum rate of wages fixed by Government and the wages actually paid, and

(b) Compensation amounting to Rs. \_\_\_\_\_.

The applicant begs leave to amend or add to or make alterations in the application if and when necessary.

Date.....

Signature.....

The applicant does solemnly declare that what is stated above is true to the best of his knowledge, belief and information. This verification is signed at \_\_\_\_\_ on \_\_\_\_\_ day \_\_\_\_\_ 19 \_\_\_\_\_

## FORM VIII

[FORM OF AUTHORITY IN FAVOUR OF A LEGAL PRACTITIONER OR ANY OFFICIAL OF  
A REGISTERED TRADE UNION REFERRED TO IN SECTION 20(2).]

In the Court of the Authority appointed under the Minimum Wages Act,  
1948, for Area.

Application No.

of 19

(1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_

Applicant(s)

(1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_

*Versus*

Opponent(s)

I hereby authorise Mr....., a legal practitioner an official of the  
registered trade union of.....to appear and act on my behalf in the  
above-described proceeding and to do all things incidental to such appearing  
and acting.

Date.....

Signature or thumb impression of the  
employee.

## FORM IX

[FORM OF SUMMONS TO THE OPPONENT TO APPEAL BEFORE THE AUTHORITY WHEN AN  
APPLICATION UNDER SUB-SECTION (2) OF SECTION 20 OR UNDER SECTION 21 IS  
ENTERTAINED.]

(Title of the application).

To

.....

(Name, description and place of residence.)

WHEREAS .....has made the above said application to me  
under the Minimum Wages Act, 1948, you are hereby summoned to appear  
before me in person or by a duly authorised agent, and able to answer all  
material questions relating to the application, or who shall be accompanied by  
some person able to answer all such questions, on the.....day  
of.....19....., at.....o'clock in the.....  
noon, to answer the claim; and as the day fixed for the appearance is appointed  
for the final disposal of the application. you must be prepared to produce on that  
day all the witnesses upon whose evidence and all the documents upon which  
you intend to rely in support of your defence.

Take notice that in default of your appearance on the day before mentioned,  
the application will be heard and determined in your absence.

Date.....

Signature of the Authority.

[LWI-24(16).]

P. N. SHARMA,

Under Secretary.

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*New Delhi, the 8th May 1950.*

**No. S.R.O. 48.**—In pursuance of sections 3 and 4 of the Employees' State Insurance Act, 1948 (XXXIV of 1948), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Ministry of Labour No. SS 21(2) (2), dated the 6th September 1948, namely:—

In the said notification, for item (10), the following item shall be substituted, namely:—

“(10) Shri J. R. Dhurandhar, Secretary Labour and Housing Department, Government of Bombay, Bombay.”

[No. SS 121(2)].

N. M. PATNAIK, Dy. Secy.